

APPENDIX A

INDEX OF FORMS

FORM #	TITLE	PAGE
A	Declaration of Debtor	1
B	Disclosure of Compensation of Principal, Officer, Director, or Insider	2
C	Certification of Receipt of Operating Instructions and Reporting Requirements	3
D	Instructions for Financial Reporting Forms To Be Used In Chapter 11 Monthly Operating Reports	4
1	Transmittal and Certification	5
2	Operating Statement (P&L)	6
3	Balance Sheet	7
4	Summary of Financial Operations	8
5	Monthly Cash Statement	9
6	Monthly Statement of Compensation	10
7	Schedule of In-Force Insurance..... ..	11
8	Transmittal of Quarterly Postconfirmation Report.	12
9	Chapter 11 Postconfirmation Report..... ..	13

DECLARATION OF DEBTOR

I hereby declare that all prepetition bank accounts of debtor, as listed below:

Acct. No.: _____ At: _____

Acct. No.: _____ At: _____

Acct. No.: _____ At: _____

Acct. No.: _____ At: _____

_____ have been closed as of _____, 19____

OR

_____ that I have contacted the bank and initiated closing procedures as of _____, 19____, and that the accounts will be closed as soon as the bank completes the closeout process/procedure.

I further declare that all monies have been transferred to debtor in possession at _____ depository, consisting of the following accounts:

General Checking Account No. _____

Payroll Checking Account No. _____

Tax Checking Account No. _____

Cash Collateral Account No. _____

Other _____

The information provided above is true to be best of my knowledge and belief.

Dated: _____, 19____

Debtor

Title

(Revised 6/92)

FORM B**DISCLOSURE OF COMPENSATION OF
PRINCIPAL, OFFICER, DIRECTOR OR INSIDER**

Name: _____

Capacity: _____

___ Principal

___ Officer

___ Director

___ Insider

Detailed Description of Duties: _____

Current Compensation Paid:

Weekly

or

Monthly

Current Benefits Received:

Weekly

or

Monthly

Health Insurance

Life Insurance

Retirement

Company Vehicle

Entertainment

Travel

Other Benefits

CURRENT TOTAL:

Weekly

or

Monthly

Prior Annual Salary Total:

\$ _____

Dated: _____

Principal, Officer, Director, Insider**(Revised 6/92)**

FORM C

**CERTIFICATION AND RECEIPT OF OPERATING
INSTRUCTIONS AND REPORTING REQUIREMENTS
FOR CHAPTER 11 CASES**

I hereby certify that I have received from the Office of the United States Trustee the Operating Instructions and Reporting Requirements for Chapter 11 Cases in the matter of:

Name of Debtor

Case No.

Date: _____, 19__

Debtor

Title

Counsel for Debtor

Further, that I understand and agree to perform in accordance with the instructions and requirements, and that I am authorized to so certify on behalf of the estate.

Date: _____, 19__

Debtor

Title

(Revised 6/92)

TO BE USED IN CHAPTER 11 MONTHLY OPERATING REPORTS

The following forms are to be used in the preparation of monthly operating reports for **ALL** chapter 11 cases. As indicated in the Operating Instructions, additional forms or reports in addition to those that follow may be required by the Office of the United States Trustee in appropriate cases.

The financial reports incorporated standard accounting concepts. However, some of them (most notably the Balance Sheet) adopt formats somewhat different than commonly found to better reflect the unique financial aspects of business in the chapter 11 environment.

Accrual accounting is to be used in all cases. The following forms must be used in all cases unless otherwise noted below.

Form 1 - - TRANSMITTAL AND CERTIFICATION

This document is to be affixed to the top of the monthly operating report, originals of which are to be filed with the court and the United States Trustee, with copies submitted to the other parties as described in the Operating Requirements.

Form 2 - - OPERATING STATEMENT (Profit and Loss)

This form follows standard format. "Total Revenue/Sales" is defined as the total selling price of goods or services transferred by a business to its customers during the reporting period. Extraordinary expense or income is that which occurs outside of the ordinary and usual course of business, including overhead costs related to operating in chapter 11. They are broken out to better reflect the debtor's performance as an ongoing business entity.

Form 3 - - BALANCE SHEET

The asset portion of the balance sheet parallels customary format. Whereas the liability portion is formatted in a manner appropriate for operation under chapter 11, notably, differentiation is made between pre- and post-petition liabilities instead of short and long term liabilities. Additionally, secured debts are to be segregated into those which are the subject of post-petition collateral or financing orders and those which are not.

Form 4 - - SUMMARY OF OPERATIONS

This form is self-explanatory.

Form 5 - - MONTHLY CASH STATEMENT

This form is self-explanatory.

Form 6 - - MONTHLY STATEMENT OF COMPENSATION

This form is self-explanatory.

Form 7 - - SCHEDULE OF IN-FORCE INSURANCE

This form is self-explanatory.

**TRANSMITTAL OF FINANCIAL REPORTS AND
CERTIFICATION OF COMPLIANCE WITH
UNITED STATES TRUSTEE OPERATING REQUIREMENTS FOR
THE PERIOD ENDED:**

IN RE: _____ : **CASE NO.:** _____
: **Chapter 11** _____
: **Judge:** _____
_____ : **Debtor** _____
:

As debtor in possession, I affirm:

1. That I have reviewed the financial statements attached hereto, consisting of:

_____	Operating Statement	(Form 2)
_____	Balance Sheet	(Form 3)
_____	Summary of Operations	(Form 4)
_____	Monthly Cash Statement	(Form 5)
_____	Statement of Compensation	(Form 6)
_____	Schedule of In-Force Insurance	(Form 7)

and that they have been prepared in accordance with normal and customary accounting practices, and fairly and accurately reflect the debtor's financial activity for the period stated;

2. That the insurance, including workers' compensation and unemployment insurance, as described in Section 4 of the Reporting Requirements For Chapter 11 Cases is in effect; and, (If not, attach a written explanation) **YES**_____ **NO**_____

3. That all postpetition taxes as described in Sections 1 and 14 of the Operating Instructions and Reporting Requirements For Chapter 11 cases are current. (If not, attach a written explanation) **YES**_____ **NO**_____

4. No professional fees (attorney, accountant, etc.) have been paid without specific court authorization. (If not, attach a written explanation) **YES**_____ **NO**_____

5. All United States Trustee Quarterly fees have been paid and are current. **YES**_____ **NO**_____

6. Have you filed your prepetition tax returns. (If not, attach a written explanation) **YES**_____ **NO**_____

I hereby certify, under penalty of perjury, that the information provided above and in the attached documents is true and correct.

Dated: _____

Responsible Officer of the Debtor in Possession

Title

Phone

OPERATING STATEMENT (P&L)
Period Ending:

Case No: _____

	<u>Current Month</u>	<u>Total Since Filing</u>
Total Revenue/Sales		
Cost of Sales		
GROSS PROFIT		
EXPENSES:		
Officer Compensation		
Salary Expenses other Employees		
Employee Benefits & Pensions		
Payroll Taxes		
Other Taxes		
Rent and Lease Expense		
Interest Expense		
Insurance		
Automobile and Truck Expense		
Utilities (gas, electric, phone)		
Depreciation		
Travel and Entertainment		
Repairs and Maintenance		
Advertising		
Supplies, Office Expense, etc.		
Other Specify		
Other Specify		
TOTAL EXPENSES:		
NET OPERATING PROFIT/(LOSS)		
Add: Non-Operating Income:		
Interest Income		
Other Income		
Less: Non-Operating Expenses:		
Professional Fees		
Other		
NET INCOME/(LOSS)		

Dated:

Responsible Officer of the Debtor in Possession

BALANCE SHEET
Period Ending:

Case No: _____

	<u>Current Month</u>	<u>Prior Month</u>	<u>At Filing</u>
ASSETS:			
Cash:			
Inventory:			
Accounts Receivables:			
Insider Receivables			
Land and Buildings:			
Furniture, Fixtures & Equip:			
Accumulated Depreciation:			
Other:			
Other:			
TOTAL ASSETS:	_____	_____	_____
	=====	=====	=====
LIABILITIES:			
Postpetition Liabilities:			
Accounts Payable:			
Rent and Lease Payable:			
Wages and Salaries:			
Taxes Payable:			
Other:			
TOTAL Postpetition Liab.	_____	_____	_____
	=====	=====	=====
Secured Liabilities:			
Subject to Postpetition			
Collateral or Financing Order			
All Other Secured Liab.			
TOTAL Secured Liab.	_____	_____	_____
	=====	=====	=====
Prepetition Liabilities:			
Taxes & Other Priority Liab.			
Unsecured Liabilities:			
Other:			
TOTAL Prepetition Liab.	_____	_____	_____
	=====	=====	=====
Equity:			
Owners Capital:			
Retained Earnings-Pre Pet.			
Retained Earnings-Post Pet.			
TOTAL Equity:			
TOTAL LIABILITIES			
AND EQUITY:	_____	_____	_____
	=====	=====	=====

Dated: _____
Responsible Officer of the Debtor in Possession

SUMMARY OF OPERATIONS

Period Ended: _____

Case No: _____

Schedule of Postpetition Taxes Payable

	<u>Beginning Balance</u>	<u>Accrued/ Withheld</u>	<u>Payments/ Deposits</u>	<u>Ending Balance</u>
Income Taxes Withheld:				
Federal:				
State:				
Local:				
FICA Withheld:				
Employers FICA:				
Unemployment Tax:				
Federal:				
State:				
Sales, Use & Excise Taxes:				
Property Taxes:				
Workers' Compensation				
Other:				
TOTALS:				

**AGING OF ACCOUNTS RECEIVABLE
AND POSTPETITION ACCOUNTS PAYABLE**

Age In Days	0-30	30-60	Over 60
Post Petition Accounts Payable			
Accounts Receivable			

For all postpetition accounts payable over 30 days old, please attached a sheet listing each such account, to whom the account is owed, the date the account was opened, and the reason for non-payment of the account.

Describe events or factors occurring during this reporting period materially affecting operations and formulation of a Plan of Reorganization:

Dated: _____

Responsible Officer of the Debtor In Possession

MONTHLY CASH STATEMENT

Period Ending:

Cash Activity Analysis (Cash Basis Only):

Case No: _____

	<u>General Acct.</u>	<u>Payroll Acct.</u>	<u>Tax Acct.</u>	<u>Cash Coll. Acct.</u>	<u>Petty Cash Acct.</u>
A. Beginning Balance	_____	_____	_____	_____	_____
B. Receipts (Attach separate schedule)	_____	_____	_____	_____	_____
C. Balance Available (A + B)	_____	_____	_____	_____	_____
D. Less Disbursements (Attach separate schedule)	_____	_____	_____	_____	_____
E. ENDING BALANCE (C - D)	_____	_____	_____	_____	_____

(PLEASE ATTACH COPIES OF MOST RECENT RECONCILED BANK STATEMENTS FROM EACH ACCOUNT)

General Account:

1. Depository Name & Location _____

2. Account Number _____

Payroll Account:

1. Depository Name & Location _____

2. Account Number _____

Tax Account:

1. Depository Name & Location _____

2. Account Number _____

Other monies on hand (specify type and location) i.e., CD's, bonds, etc.):

Date:

Responsible Officer of the Debtor in Possession

MONTHLY STATEMENT OF INSIDER COMPENSATION/PAYMENTS
Period Ending: _____

Case No: _____

The following information is to be provided for each shareholder, officer, director, manager, insider, or owner that is employed by the debtor in possession.
Attach additional pages if necessary.

Name: _____ **Capacity:** _____ **Shareholder**

Officer
Director
Insider

Detailed Description of Duties: _____

Current Compensation Paid: **Weekly** **or** **Monthly**

Current Benefits Paid: **Weekly** **or** **Monthly**

Health Insurance	_____	_____
Life Insurance	_____	_____
Retirement	_____	_____
Company Vehicle	_____	_____
Entertainment	_____	_____
Travel	_____	_____
Other Benefits	_____	_____
Total Benefits	_____	_____

Current Other Payments Paid: **Weekly** **or** **Monthly**

Rent Paid	_____	_____
Loans	_____	_____
Other (Describe)	_____	_____
Other (Describe)	_____	_____
Other (Describe)	_____	_____
Total Other Payments	_____	_____

CURRENT TOTAL OF ALL PAYMENTS: **Weekly** **or** **Monthly**

Dated: _____ **Responsible Officer of the Debtor in Possession**

Period Ending:_____

Case No:_____

[illegible]

Dated:

Responsible Officer of the Debtor in Possession

**TRANSMITTAL OF QUARTERLY
POST CONFIRMATION REPORT WITH CERTIFICATION
FOR THE QUARTER ENDED: _____**

In re:	:	Case No.
	:	
	:	Chapter 11
	:	
Debtor(s)	:	Judge

Debtor, affirms that:

1. The attached *Chapter 11 Post Confirmation Report* for the quarter ended _____, which includes the Total Disbursement for Quarter, the Summary of Amounts Distributed Under the Plan, and the Summary of Status on Consummation of Plan has been reviewed and the report as prepared fairly and accurately reflects the debtor's complete disbursement/distribution activity and status for the period stated.
2. The individual responsible for preparing the attached report was _____ whose title is _____. Any questions regarding the attached report should be directed to _____ at telephone number _____.
3. The debtor is in compliance with the provisions of the confirmed Chapter 11 Plan except as listed below (*Attach additional documentation if necessary*):

4. The undersigned is authorized to file this report on behalf of the debtor.

It is certified hereby, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

Debtor

Dated: _____

By: _____

Signature

Typed or printed name

Title

**CHAPTER 11 POST CONFIRMATION REPORT
FOR QUARTER ENDED _____**

Debtor: _____

Case No. _____

Total Disbursements for Quarter

All disbursements made by the debtor during the current quarter, whether under the plan or not, must be accounted for and reported herein for purposes of calculating quarterly fees.

Total Disbursements: \$ _____

Summary of Amounts Distributed Under the Plan:

	<u>Current Quarter</u>	<u>Paid to Date</u>	<u>Balance Due</u>
A. Fees and Expenses:			
1. Trustee Compensation	_____	_____	_____
2. Fees for Attorney for Trustee	_____	_____	_____
3. Fee for Attorney for Debtor	_____	_____	_____
4. Other professionals	_____	_____	_____
5. All expenses, including trustee	_____	_____	_____
B. Distributions:			
6. Secured Creditors	_____	_____	_____
7. Priority Creditors	_____	_____	_____
8. Unsecured Creditors	_____	_____	_____
9. Equity Security Holders	_____	_____	_____
10. Other Payments or Transfers	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Plan Payments	_____	_____	_____
(Sum of Lines 1-10)	_____	_____	_____

Summary of Status on Consummation of Plan

Plan payments are current: Yes ____ No ____

If no, attach explanatory statement identifying payments not made (by creditor, amount, and date due), reason for non-payment, and an estimated date as to when payments will be brought current.

Quarterly fees due to the United States Trustee are current: Yes ____ No ____

Anticipated Date of final report/motion for final decree: _____